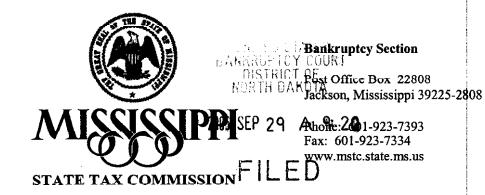
Joseph L. Blount, Chairman and Commissioner of Revenue

Terry L. Jordan
Associate Commissioner

Donald L. GreenAssociate Commissioner



September 26, 2005

Dianne G. Schmitz, Clerk
U.S. Bankruptcy Court
District of North Dakota
Quentin N. Burdick United States Courthouse
655 1st Ave. N., Suite 210
Fargo, ND 58102-4932

Re:

MSTC Bankruptcy Mailing Address

Dear Ms. Schmitz:

Please accept this correspondence as the Mississippi State Tax Commission's Rule 5003(e) statement designating its mailing address. The following address should be used for service of requests under § 505(b) of the Code as well as all correspondence sent to the Mississippi State Tax Commission:

Mississippi State Tax Commission Bankruptcy Section P.O. Box 22808 Jackson, MS 39225-2808

Additional requirements for filing such requests may be obtained from the Mississippi State Tax Commission Bankruptcy Section at the above address. If you have any questions or require additional information, please do not hesitate to contact me at 601-923-7412. I appreciate your assistance in this matter.

Sincerely,

Stephanie Jones
Staff Attorney